

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Tama</u> , IOWA DUE: December 1, 2016		16208600900000 City of Tama 305 Siegel St Tama IA 52339 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,076,886		1,076,886	1,073,378
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,076,886		1,076,886	1,073,378
Delinquent property taxes	0		0	
TIF revenues	7,807		7,807	7,277
Other city taxes	256,234	0	256,234	214,721
Licenses and permits	10,330	0	10,330	19,860
Use of money and property	43,407	1,671	45,078	57,352
Intergovernmental	645,597	449,706	1,095,303	1,520,731
Charges for fees and service	343,121	875,192	1,218,313	1,147,152
Special assessments	13,346	0	13,346	19,000
Miscellaneous	94,306	0	94,306	111,450
Other financing sources	702,059	1,054,414	1,756,473	1,696,996
Total revenues and other sources	3,193,093	2,380,983	5,574,076	5,867,917
Expenditures and Other Financing Uses				
Public safety	886,850	0	886,850	1,009,180
Public works	631,404	0	631,404	662,115
Health and social services	5,231	0	5,231	12,500
Culture and recreation	301,765	0	301,765	314,602
Community and economic development	296,556	0	296,556	347,600
General government	167,595	0	167,595	171,589
Debt service	284,351	0	284,351	285,657
Capital projects	0	0	0	39,800
Total governmental activities expenditures	2,573,752	0	2,573,752	2,843,043
Business type activities	0	1,995,028	1,995,028	2,219,242
Total ALL expenditures	2,573,752	1,995,028	4,568,780	5,062,285
Other financing uses, including transfers out	787,502	297,140	1,084,642	986,996
Total ALL expenditures/And other financing uses	3,361,254	2,292,168	5,653,422	6,049,281
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-168,161	88,815	-79,346	-181,364
Beginning fund balance July 1, 2015	2,877,041	774,926	3,651,967	3,651,967
Ending fund balance June 30, 2016	2,708,880	863,741	3,572,621	3,470,603

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 1,649,351	Other long-term debt	\$ 0
Revenue debt	\$ 1,572,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 212,653		
		General obligation debt limit	\$ 4,884,905

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	11-04-2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Judy Welch	641	484-3822
Signature of Mayor or other City official (Name and Title)		Date signed
		10/28/2016

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Tama						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	514,070	399,123		163,693			1,076,886			1,076,886	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	514,070	399,123		163,693	0		1,076,886		T01	1,076,886	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	514,070	399,123		163,693	0	0	1,076,886			1,076,886	6			
7	TIF revenues			7,807				7,807		T01	7,807	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	14,373	10,951		4,592			29,916		T15	29,916	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	14,179				3,243		17,422		T15	17,422	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		208,896					208,896		T09	208,896	14			
15	TOTAL OTHER CITY TAXES	28,552	219,847	0	4,592	3,243	0	256,234	0		256,234	15			
16	Section B - LICENSES AND PERMITS	10,330						10,330		T29	10,330	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	15,341	824				684	16,849	1,671	U20	18,520	18			
19	Rents and royalties	3,190				23,368		26,558		U40	26,558	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	18,531	824	0	0	23,368	684	43,407	1,671		45,078	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants	132,051						132,051	449,706	B50	581,757	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	132,051	0	0	0	0	0	132,051	449,706		581,757	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		355,538					355,538		C46	355,538	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	15,064	11,477		4,812			31,353		C89	31,353	54				
55	State STEP Reimbursement	4,979						4,979			4,979	55				
56	Gas Tax Refund	880						880			880	56				
57	Enrich Iowa and Enrich Iowa		3,173					3,173			3,173	57				
58								0			0	58				
59								0			0	59				
60	Total state	20,923	370,188	0	4,812	0	0	395,923	0		395,923	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	11,513	795					12,308			12,308	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	105,315						105,315		D89	105,315	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	116,828	795	0	0	0	0	117,623	0		117,623	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	269,802	370,983	0	4,812	0	0	645,597	449,706		1,095,303	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	419,971	A91	419,971	73				
74	Sewer							0	455,221	A80	455,221	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	47,802						47,802		A81	47,802	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	9,951						9,951		A89	9,951	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	274,314						274,314		A89	274,314	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	9,375					990	10,365		A03	10,365	98				
99	Library charges		689					689		A89	689	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	341,442	689	0	0	0	990	343,121	875,192		1,218,313	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	13,346						13,346		U01	13,346	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	19,537	38,289					57,826		U99	57,826	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise		2,590					2,590		U11	2,590	110				
111	Fines	3,389						3,389		U30	3,389	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	15,505	2,340					17,845			17,845	114				
115	Rehab Housing Reimburse from Home Owner	8,491						8,491			8,491	115				
116	Road Rock	105						105			105	116				
117	Mowing/Snow Removal/Fax/Copies	4,060						4,060			4,060	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	51,087	43,219	0	0	0	0	94,306	0		94,306	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,247,160	1,034,685	7,807	173,097	26,611	1,674	2,491,034	1,326,569		3,817,603	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	671,831	NR	671,831	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	531,196	8,000		116,558	38,905		694,659	382,583		1,077,242	127				
128	Internal TIF loans and transfers in					7,400		7,400			7,400	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	531,196	8,000	0	116,558	46,305	0	702,059	1,054,414		1,756,473	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,778,356	1,042,685	7,807	289,655	72,916	1,674	3,193,093	2,380,983		5,574,076	132				
133												133				
134	Beginning fund balance July 1, 2015	450,458	556,266	2,539	3,766	1,804,736	59,276	2,877,041	774,926		3,651,967	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,228,814	1,598,951	10,346	293,421	1,877,652	60,950	6,070,134	3,155,909		9,226,043	136				
137												137				
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF Tama		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	431,377	325					431,702		E62	431,702	2
3	Purchase of land and equipment	64,298						64,298		G62	64,298	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	11,812						11,812		E59	11,812	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	56,399	5,202					61,601		E24	61,601	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	266,166	1,500					267,666		E32	267,666	16
17	Purchase of land and equipment	46,302						46,302		G32	46,302	17
18	Building inspections — Current operation	3,026						3,026		E66	3,026	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	96						96		E32	96	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	347						347		E89	347	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	879,823	7,027		0	0	0	886,850			886,850	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Tama		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	203,919	200,006			2,751		406,676		E44	406,676	42
43	Purchase of land and equipment		76,726					76,726		G44	76,726	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		60,580					60,580		E44	60,580	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	19,292	13,110					32,402		E44	32,402	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	55,020						55,020		E81	55,020	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	278,231	350,422		0	2,751	0	631,404			631,404	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	4,831						4,831		E32	4,831	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	400						400		E32	400	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,231	0		0	0	0	5,231			5,231	103
104												104
105												105
106												106
107												107
108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	149,420	11,548					160,968		E52	160,968	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,475				5,286		12,761		E61	12,761	127
128	Purchase of land and equipment		7,000					7,000		G61	7,000	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	61,750						61,750		E61	61,750	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	53,895	2,120			2,000	1,271	59,286		E03	59,286	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	272,540	20,668		0	7,286	1,271	301,765			301,765	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	278,437	6,850			11,269		296,556		E89	296,556	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	278,437	6,850	0	0	11,269	0	296,556			296,556	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,318						6,318		E29	6,318	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	111,827						111,827		E23	111,827	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,402						1,402		E89	1,402	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,091						4,091		E25	4,091	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,031						12,031		E31	12,031	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	3,491						3,491		E89	3,491	171
172	Other general government — Current operation	27,927	508					28,435		E89	28,435	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	167,087	508	0	0	0	0	167,595			167,595	176
177	Section G — DEBT SERVICE				284,351			284,351			284,351	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	284,351	0	0	284,351			284,351	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,881,349	385,475	0	284,351	21,306	1,271	2,573,752			2,573,752	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Tama		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							439,469	E91		439,469	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							409,316	E80		409,316	201
202	Purchase of land and equipment								G80		0	202
203	Construction							1,146,243	F80		1,146,243	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Tama						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,995,028		1,995,028	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,881,349	385,475	0	284,351	21,306	1,271	2,573,752	1,995,028		4,568,780	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	19,475	597,099			163,528		780,102	297,140		1,077,242	255
256	Internal TIF loans/repayments and transfers out			7,400				7,400			7,400	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	19,475	597,099	7,400	0	163,528	0	787,502	297,140		1,084,642	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,900,824	982,574	7,400	284,351	184,834	1,271	3,361,254	2,292,168		5,653,422	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						59,500	59,500			59,500	263
264	Restricted		616,377		9,070			625,447			625,447	264
265	Committed	41,995		2,946		75,249	179	120,369			120,369	265
266	Assigned	6,363				120,004		126,367			126,367	266
267	Unassigned	279,632				1,497,565		1,777,197			1,777,197	267
268	Total Governmental	327,990	616,377	2,946	9,070	1,692,818	59,679	2,708,880			2,708,880	268
269	Proprietary								863,741		863,741	269
270	Total ending fund balance June 30, 2016	327,990	616,377	2,946	9,070	1,692,818	59,679	2,708,880	863,741		3,572,621	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,228,814	1,598,951	10,346	293,421	1,877,652	60,950	6,070,134	3,155,909		9,226,043	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Tama Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 46,032 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		834,436	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 610,000	29U \$	39U \$	49U \$	49U \$	49U \$ 578,000	49U \$	I91 \$ 18,300	
2. Sewer utility	19U	29U 1,037,000	39U	49U	49U	49U 994,000	49U	I89 5,576	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 7,277	29U	39U	49U	49U 12,653	49U	49U	I89 143	
9. Aquatic	19U 890,000	29U	39U	49U 800,000	49U	49U	49U	I89 14,715	
10. Street Water Roof	19U 710,000	29U	39U	49U 605,000	49U	49U	49U	I89 32,144	
11. Fire Truck	19U 275,000	29U	39U	49U 244,351	49U	49U	49U	I89 10,842	
12. TIF Rebate	19U	29U 200,000	39U	49U	49U 200,000	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	2,492,277	1,237,000	0	1,649,351	212,653	1,572,000	0	81,720	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	97,698,098		x .05 = \$		4,884,905
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
				3,572,621			3,572,621		
REMARKS								V98	